## REMARKS

This is submitted as a full and complete response to the outstanding Official Letter. The Examiner has required a restriction grouping the claims as Group I, claims 1-14 and 26-45 drawn to a wall and sealing panel and a wall panel assembly and Group II, claims 15-25 drawn to a method of making the panel. The applicant herewith elects to continue prosecution on the claims of Group I, namely claims 1-14 and 26-45. The right is reserved to file a divisional application on the non-elected claims. This election is made without traverse.

Early and favorable action on the merits of the elected claims is courteously awaited.

Respectfully submitted,

JACOBSON HOLMAN PLLC

Bv

John C. Holman

Registration No. 22,769

400 Seventh Street, N.W. Washington, DC 20004 (202) 638-6666

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